

Appendix A: 1998 Utah Code 17-31-2

17-31-2. Purposes of transient room tax

Purchase or lease of facilities -- Mitigating impacts of recreation, tourism, or conventions -- Issuance of bonds.

(1) Any county legislative body may impose the transient room tax provided for in Section 59-12-301 for the purposes of:

- (a) establishing and promoting recreation, tourism, film production, and conventions;
- (b) acquiring, leasing, constructing, furnishing, or operating convention meeting rooms, exhibit halls, visitor information centers, museums, and related facilities;
- (c) acquiring or leasing land required for or related to the purposes listed in Subsection (1)(b); and
- (d) as required to mitigate the impacts of recreation, tourism, or conventions in counties of the fourth, fifth, and sixth class, paying for:
 - (i) solid waste disposal operations;
 - (ii) emergency medical services;
 - (iii) search and rescue activities; and
 - (iv) law enforcement activities.

(2) Counties may use not more than 1/3 of the proceeds of the transient room tax provided in Section 59-12-301 either:

- (a) to acquire, lease, construct, furnish, maintain, or operate convention meeting rooms, exhibit halls, visitor information centers, museums, and related facilities, and to acquire or lease land required for or related to these purposes; or
- (b) as required to mitigate the impacts of recreation, tourism, or conventions in counties of the fourth, fifth, and sixth class, to pay for:
 - (i) solid waste disposal operations;
 - (ii) emergency medical services;
 - (iii) search and rescue activities; and
 - (iv) law enforcement activities.

(3)(a) The county legislative body may:

- (i) issue bonds or cause bonds to be issued, as permitted by law, to pay all or part of any costs incurred for the purposes set forth in Subsection (2) that are permitted to be paid from bond proceeds; and
 - (ii) use up to 1/3 of the proceeds of the transient room tax as provided in Section 59-12-301 to make the annual payment of principal, interest, premiums, and necessary reserves for any or the aggregate of bonds issued.
- (b) When the proceeds of the transient room tax provided in Section 59-12-301 are not needed for payment of principal, interest, premiums, and reserves on bonds issued as provided in Subsection (3), the county legislative body shall use those proceeds as provided in Subsections (1) and (2).

The Utah Code 59-12-301 allows a county to implement a transient room tax not to exceed 3%.